

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC

Lehman Brothers Holdings, Inc

("the Debtors")

Chapter 11

**Case No. 08-13555 (JMP) Jointly
Administered**

Case No. 08-13555

Claim No.: 26522

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001 (E)(2) FOR FILED
CREDITOR, AHORRO CORPORACION FINANCIERA. S.V., S.A., IN THE AMOUNT OF
\$10,260,715.12, TO C.V.I G.V.F. (LUX) MASTER S.A.R.L.**

To Transferor: Ahorro Corporacion Financiera. S.V., S.A.
Attention: Isabel Bastante/Ana Jiminez
Paseo de la Castellana, 89, 10th Floor
28046 Madrid
Spain

PLEASE TAKE NOTICE that the transfer of \$10,260,715.12 of the above-captioned general unsecured claim has been transferred to:

Transferee: C.V.I G.V.F. (Lux) Master S.a.r.l.
c/o CarVal Investors UK Limited
Knowle Hill Park
Farimile Lane
Cobham
Surrey KT11 2PD
United Kingdom

The evidence of transfer of claim is attached hereto. A copy of the Proof of Claim and a copy of the Claims Agent website listing the claim are attached.

If your objection is not timely filed, the transferee will be substituted in your place as the claimant on our records in this proceeding.

(FOR CLERK'S OFFICE USE ONLY):

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2010.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent ____ Transferee ____ Debtors's Attorney ____

Deputy Clerk

EXHIBIT D

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

Ch-11 LEHMAN BROTHERS HOLDINGS, INC.

Debtor

Case No. 08-13555

Chapter 11

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that any and all claims of Ahorro Corporacion Financiera, S.V., S.A.. ("Assignor") that are scheduled by the Debtor(s) and or filed as an original or amended Proof of Claim against the Debtor(s), including but not limited to the following:

Proof of Claim Amount	Proof of Claim No.
\$10,260,715.12	26522

have been transferred and assigned to CVI GVF (Lux) Master S.a.r.l. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of the claims and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Assignee.

ASSIGNEE: CVI GVF (Lux) Master S.a.r.l.

Address: c/o CarVal Investors UK

Limited

Knowle Hill Park

Fairmile Lane

Cobham

Surrey KT11 2PD

United Kingdom

BY CARVAL INVESTORS UK LIMITED

Signature:

Name: DAVID SHORT

Title: OPERATIONS MANAGER

Date:

ASSIGNOR: Ahorro Corporacion Financiera, S.V., S.A.

Address: ATTN: ISABEL BASTANTE/ANA

JIMINEZ

Paseo de la Castellana, 89, 10th Floor

28046 Madrid

Spain

Signature:

Name:

Title:

Date:

Pedro Arranz Martin-Nieto
Managing Director

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000026522	
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings Inc.	Case No. of Debtor 08-13555 (JMP)		
		THIS SPACE IS FOR COURT USE ONLY	
Name and address of Creditor, (and name and address where notices should be sent if different from Creditor) *Ahorro Corporación Financiera, S.V., S.A. Paseo de la Castellana, 89, 10th floor 28046 Madrid Spain *Please see Attached for Additional Notice Details (+34 91 586 93 00) fcolomo@ahorro.com Telephone number: Email Address:		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known) Filed on:	NOTICE OF SCHEDULED CLAIM: Your Claim is scheduled by the indicated Debtor as:
Name and address where payment should be sent (if different from above) Telephone number: Email Address:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: \$ 10,260,715.12 (see Attachment) If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* *IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). Amount entitled to priority: \$	
2. Basis for Claim: Guarantee of Derivative Contract (see Attachment) (See instruction #2 on reverse side.)			
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ _____ (See instruction #6 on reverse side.)			
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		FOR COURT USE ONLY FILED / RECEIVED SEP 22 2009 EPIQ BANKRUPTCY SOLUTIONS, LLC	
Date: 9/18/09	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. BLANCA RIVILLA		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

Claim Question? Call: 646 282 2400

Pg 4 of 4

Guest



debtors

Lehman Brothers Holdings Inc. (Chapter 11)
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Criteria

Claim Number
26522

Creditor Name
Name Starts With

Scope
Claims and schedules

Schedule Number

Amount
Total Claim Value
Equals

Claim Date Range
to

Debtor

Order By: Creditor Name

Results Per Page: 50

[Reset](#) [Search](#)

Results

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[1] Page 1 of 1 - 01 total items

Claim #	Schedule #	Creditor Name	Date	Total Claim Value
26522		AHORRO CORPORACION FINANCIERA, S.V., S.A. ATTN: ISABEL BASTANTE/ANA JIMINEZ PASEO DE LA CASTELLANA, 89, 10TH FLOOR MADRID, 28046 SPAIN	9/22/2009 Claimed Unsecured:	\$10,260,715.12 \$10,260,715.12
		Debtor: Lehman Brothers Holdings Inc.	Remarks: POSSIBLE AMENDED CLAIM CLAIMED PARTIALLY UNLIQUIDATED	

[1] Page 1 of 1 - 01 total items

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